

The logo for the Division of Revenue features a stylized bar chart with three bars of increasing height, set within a square frame. The bars and frame are in shades of blue.

DIVISION OF **REVENUE**

Holly Reynolds and Warren Wood



December 6, 2021

Form Changes

- Key Changes

- ✓ Personal Income Tax(PIT) System modernization later in 2022
- ✓ All PIT tax forms have been updated with our new look and feel.
- ✓ All form names have changed
- ✓ Some line numbers as well

New Form Names	Prior Form Name	FORM DESCRIPTION	
PIT-RES	200-01 and 200-01x	Individual Resident Return	★
PIT-NON	200-02 and 200-02x	Individual Non-Resident Return	★
PIT-RSS	200-01 Sch	Individual Resident Schedule	★
PIT-RSA	PIT-RSA	Resident Schedule A - Itemized Deductions	
PIT-UND	2210	Underpayment of Estimated Taxes	
PIT-CRS	700	Credit Schedule	
PIT-CFR	209	Claim for Refund Due On Behalf of Deceased Taxpayer	
PIT-STC	329	Special Tax Computation for Lump Sum Distribution from Qualified Retirement Plan	
PIT-NNS	200-02 Sch	Individual Non-Resident Schedule	★
PIT-NSA	PIT-NSA	Non-Resident Schedule A - Itemized Deductions	
PIT-SCW	Schedule W	Schedule W Apportionment Worksheet	
PIT-BIN	800	Business Income of Non-Resident	
PIT-EXT	200-EX	Individual Extension	
PIT-EST	200-ES	Individual Estimated Voucher	
REW-EST	5403	Real Estate Tax Return	★

Form Changes (cont.)



- THE PIT-RES will no longer start on Page 2.
 - ✓ Page 1 will now be the starting point
 - ✓ Note Line number changes
 - ✓ Amended Return Checkbox
- ✓ 2210 (now PIT-UND) checkbox moved
- ✓ Additional Line 37 added to separate Business refundable credits from S Corp Line

DELAWARE 2021 PIT-RES
DIVISION OF REVENUE
DELAWARE INDIVIDUAL RESIDENT INCOME TAX RETURN

For Fiscal Year beginning _____ and ending _____

Your Taxpayer ID _____ Spouse Taxpayer ID _____

Your First Name _____ M.I. _____ Last Name _____ Suffix _____
Spouse First Name _____ M.I. _____ Last Name _____ Suffix _____
Present Home Address (Number and Street) _____ Apartment # _____
City _____ State _____ Zip Code _____

Filing Status (Must check one)
☐ 1. Single, Divorced, Widowed
☐ 2. Joint
☐ 3. Married & Filing Separate Forms
☐ 4. Married & Filing Combined Separate on this form
☐ 5. Head of Household

Form PIT-UND ☐ If you were a part-year resident in 2021, give the dates you resided in Delaware: _____
 Attached _____ mm-dd-yyyy _____ mm-dd-yyyy

Amended Return ☐ (Not include page 1 & 2)

Column A is for Spouse Information, Filing status 4 only. All other filing status use Column B.

SECTION A - ADDITIONS	COLUMN A	COLUMN B
1. FEDERAL AGI AMOUNT FROM FEDERAL FORM 1040	1. .00	1. .00
2. INTEREST ON STATE & LOCAL OBLIGATIONS OTHER THAN DELAWARE	2. .00	2. .00
3. FIDUCIARY ADJUSTMENT, OIL DEPLETION	3. .00	3. .00
4. TOTAL - Add Lines 1 through 3	4. .00	4. .00

SECTION B - SUBTRACTIONS	COLUMN A	COLUMN B
5. INTEREST RECEIVED ON U.S. OBLIGATIONS	5. .00	5. .00
6. PENSION/RETIREMENT EXCLUSIONS (See a definition of eligible income, see instructions)	6. .00	6. .00
7. DELAWARE STATE TAX REFUND, FIDUCIARY ADJUSTMENT, WORK OPPORTUNITY TAX CREDIT, DELAWARE NOL CARRYFORWARD, ETC. (See instructions)	7. .00	7. .00
8. TAXABLE SOCIAL SECURITY/RR RETIREMENT BENEFITS/HIGHER EDUCATION EXCLUSION/CERTAIN LUMP SUM DISTRIBUTIONS (See instructions)	8. .00	8. .00
9. Add Lines 5 through 8	9. .00	9. .00
10. Subtract Line 9 from Line 4	10. .00	10. .00
11. EXCLUSION FOR CERTAIN PERSONS 60 AND OVER OR DISABLED (See instructions)	11. .00	11. .00
12. DELAWARE ADJUSTED GROSS INCOME. Subtract Line 11 from Line 10. Enter here.	12. .00	12. .00

SECTION C - DEDUCTIONS	COLUMN A	COLUMN B
13. TOTAL ITEMIZED DEDUCTIONS FROM DELAWARE SCHEDULE A (Must attach PIT-RSA)	13. .00	13. .00
14. FOREIGN TAXES PAID (See instructions)	14. .00	14. .00
15. CHARITABLE MILEAGE DEDUCTION (See instructions)	15. .00	15. .00
16. SUBTOTAL - Add Line 13 through Line 15	16. .00	16. .00
17. FORM PIT-CRS TAX CREDIT (See instructions)	17. .00	17. .00
18. NET ITEMIZED DEDUCTIONS - Subtract Line 17 from Line 16. Enter here and on Line 19 (See instructions)	18. .00	18. .00
19. If you elect the DELAWARE STANDARD DEDUCTION check here a. Filing Statuses 1, 3, 4, 5 enter \$1250 in Column B; Filing Status 2 enter \$2500 in Column B; Filing Status 4 enter \$3250 in Column A and in Column B	19. .00	19. .00
20. ADDITIONAL STANDARD DEDUCTIONS (Not Allowed with Itemized Deductions - see instructions) Multiply the number of boxes checked below by \$2500. If you are filing a combined separate return (Filing status 4), enter the total for each appropriate column. All others enter total in Column B. Column A - If Spouse was: 65 or over _____ blind _____ Column B - If You were: 65 or over _____ blind _____	20. .00	20. .00
21. TOTAL DEDUCTIONS - Add Line 19 and Line 20 and enter here.	21. .00	21. .00

SECTION D - CALCULATIONS	COLUMN A	COLUMN B
22. TAXABLE INCOME - Subtract Line 21 from Line 12, and compute tax on this amount	22. .00	22. .00
23. TAX LIABILITY FROM TAX RATE TABLE/SCHEDULE (See instructions)	23. .00	23. .00
24. TAX ON LUMP SUM DISTRIBUTION (Form PIT-STC)	24. .00	24. .00

DELAWARE 2021 PIT-RES
DIVISION OF REVENUE
DELAWARE INDIVIDUAL RESIDENT INCOME TAX RETURN

Column A is for Spouse Information, Filing status 4 only. All other filing status use Column B.

COLUMN A	COLUMN B
25. TOTAL TAX - Add Line 23 and Line 24	25. .00
26a. PERSONAL CREDITS Enter number of exemptions _____ x \$110	26a. .00
26b. CHECK BOXES: Spouse 60 or over (Column A) _____ Self 60 or over (Column B) _____ On Line 26a, enter the number of exemptions for: Column A _____ Column B _____	26b. .00
27. TAX IMPOSED BY OTHER STATES (Must attach copy of PIT-RS and other state return)	27. .00
28. VOLUNTEER FIREFIGHTER CO. # Spouse (Column A) _____ Self (Column B) _____ Enter credit amount	28. .00
29. OTHER NON-REFUNDABLE CREDITS (See instructions)	29. .00
30. CHILD CARE CREDIT. Must attach Form 2441. (Enter 50% of Federal credit)	30. .00
31. TOTAL NON-REFUNDABLE CREDITS (See instructions)	31. .00
32. BALANCE - Subtract Line 31 from Line 25, if Line 31 is greater than Line 25, enter 0.	32. .00
33. EARNED INCOME TAX CREDIT. REFUNDABLE _____ NON-REFUNDABLE (See instructions)	33. .00
34. DELAWARE TAX WITHHELD (Attach W2s/1099s)	34. .00
35. ESTIMATED TAX PAID & PAYMENTS WITH EXTENSIONS	35. .00
36. S CORP PAYMENTS	36. .00
37. REFUNDABLE BUSINESS CREDITS (Attach Form REW-EST)	37. .00
38. CAPITAL GAINS TAX PAYMENTS (Attach Form REW-EST)	38. .00
39. TOTAL REFUNDABLE CREDITS (See instructions)	39. .00
40. BALANCE DUE if Line 33 plus Line 39 is less than or equal to Line 32. Subtract the sum of Line 33 and Line 39 from Line 32.	40. .00
41. OVERPAYMENT if Line 33 plus Line 39 is greater than Line 32. Subtract Line 32 from the sum of Line 33 and Line 39.	41. .00
42. CONTRIBUTIONS TO SPECIAL FUNDS. If electing a contribution, complete and attach PIT-RSS.	42. .00
43. AMOUNT OF LINE 41 TO BE APPLIED TO 2022 ESTIMATED TAX ACCOUNT	43. .00
44. PENALTIES AND INTEREST DUE. If Line 40 is greater than \$500, see instructions for details.	44. .00
45. NET BALANCE DUE. For Filing Status 4, see instructions. For all other filing status, Add Line 42, Line 43, and Line 44.	45. .00
46. NET REFUND. For Filing Status 4, see instructions. For all other filing status, Subtract Line 42, Line 43, and Line 44 from Line 41.	46. .00

SECTION E - DIRECT DEPOSIT INFORMATION (If you would like your refund deposited directly to your checking or savings account, complete Section E below. See instructions for details.)

ACCOUNT TYPE: ☐ CHECKING ☐ SAVINGS ROUTING NUMBER: _____ ACCOUNT NUMBER: _____

Is this refund going to be through an account that is located outside of the United States? YES ☐ NO ☐

DMV STATE ID # _____

BE SURE TO SIGN YOUR RETURN BELOW AND KEEP A COPY FOR YOUR RECORDS

YOUR SIGNATURE: _____ DATE: _____
 SPOUSE SIGNATURE: _____ DATE: _____
 HOME PHONE NUMBER: _____ BUSINESS PHONE NUMBER: _____
 EMAIL ADDRESS: _____

PAID PREPARER INFORMATION

PAID PREPARER SIGNATURE: _____ DATE: _____
 ADDRESS: _____
 CITY: _____ STATE: _____ ZIP CODE: _____
 EIN, SSN or PTIN: _____ PHONE NUMBER: _____
 EMAIL ADDRESS: _____

BALANCE DUE WITH PAYMENT ENCLOSED (LINE 40) MAIL COMPLETED FORM TO: Delaware Division of Revenue, P.O. Box 308, Wilmington, DE 19899-0308. Make check payable to Delaware Division of Revenue.

REFUND (LINE 46) MAIL COMPLETED FORM TO: Delaware Division of Revenue, P.O. Box 8710, Wilmington, DE 19899-8710.

ALL OTHER RETURNS MAIL COMPLETED FORM TO: Delaware Division of Revenue, P.O. Box 8711, Wilmington, DE 19899-8711.

BEFORE REMITTING TO ATTACH IN 3, THIS & ANY APPROPRIATE SUPPORTING SCHEDULES WHEN FILING YOUR RETURN.

Form Changes (cont.)



- THE PIT-NON will no longer start on Page 2.
 - ✓ Taxpayer name First Name. Last name
 - ✓ Page 2 is now page one
- ✓ No line number changes
- ✓ Additional line 51 added to separate business refundable credits from the S Corp line

DELAWARE 2021
DIVISION OF REVENUE
DELAWARE INDIVIDUAL NON-RESIDENT INCOME TAX RETURN

For Fiscal Year beginning _____ and ending _____ Amended Return
Must include page 1

Your Taxpayer ID _____ Spouse Taxpayer ID _____

Your First Name _____ M.I. _____ Last Name _____ Suffix _____ Form PIT-UND
Spouse First Name _____ M.I. _____ Last Name _____ Suffix _____ Attached

Present Home Address (Number and Street) _____ Apartment # _____
City _____ State _____ Zip Code _____

Check if FULL-YEAR Non-Resident in 2021 ☐

Filing Status (Must check one)
1. ☐ Single, Divorced, Widowed 2. ☐ Married & Filing Separate Forms
3. ☐ Joint 4. ☐ Head of Household

If you were a part-year resident in 2021, give the dates you resided in Delaware:
mm-dd-yyyy mm-dd-yyyy

SECTION A - INCOME AND ADJUSTMENTS FROM FEDERAL RETURN

	FEDERAL COLUMN A	DELAWARE SOURCE INCOME/LOSS COLUMN B
1. WAGES, SALARIES, TIPS, ETC.	1. .00	1. .00
2. INTEREST	2. .00	2. .00
3. DIVIDENDS	3. .00	3. .00
4. STATE REFUNDS, CREDITS OR OFFSETS OF STATE & LOCAL INCOME TAXES	4. .00	4. .00
5. ALIMONY RECEIVED	5. .00	5. .00
6. BUSINESS INCOME OR (LOSS) (See instructions)	6. .00	6. .00
7a. CAPITAL GAIN OR (LOSS)	7a. .00	7a. .00
7b. OTHER GAINS OR (LOSSES)	7b. .00	7b. .00
8. IRA DISTRIBUTIONS	8. .00	8. .00
9. TAXABLE PENSIONS AND ANNUITIES	9. .00	9. .00
10. RENTS, ROYALTIES, PARTNERSHIPS, S CORPS, ESTATES, TRUSTS, ETC.	10. .00	10. .00
11. FARM INCOME OR (LOSS)	11. .00	11. .00
12. UNEMPLOYMENT COMPENSATION (INSURANCE)	12. .00	12. .00
13. TAXABLE SOCIAL SECURITY BENEFITS	13. .00	13. .00
14. OTHER INCOME (State nature and source)	14. .00	14. .00
15. TOTAL INCOME - Add Line 1 through Line 14	15. .00	15. .00
16. TOTAL FEDERAL ADJUSTMENTS (See instructions)	16. .00	16. .00
17. FEDERAL ADJUSTED GROSS INCOME FOR DELAWARE PURPOSES Subtract Line 16 from Line 15	17. .00	17. .00

SECTION B - ADDITIONS

18. INTEREST RECEIVED ON OBLIGATIONS OF ANY STATE OTHER THAN DELAWARE	18. .00	18. .00
19. FIDUCIARY ADJUSTMENT, OIL DEPLETION	19. .00	19. .00
20. TOTAL - Add Line 18 to Line 19	20. .00	20. .00
21. Add Line 17 to Line 20	21. .00	21. .00

SECTION C - SUBTRACTIONS

22. INTEREST RECEIVED ON U.S. OBLIGATIONS	22. .00	22. .00
23. PENSION/RETIREMENT EXCLUSIONS (For a definition of eligible income, see instructions)	23. .00	23. .00
24. DELAWARE STATE TAX REFUND	24. .00	24. .00
25. Fiduciary Adjustment, Work Opportunity Credit, Delaware NOL Carryforward, etc.	25. .00	25. .00
26. Taxable Social Security Benefits/Railroad Retirement Benefits/Higher Education Exclusion	26. .00	26. .00
27. TOTAL Add Line 22 through Line 26	27. .00	27. .00
28. Subtract Line 27 from Line 21	28. .00	28. .00
29. EXCLUSION FOR CERTAIN PERSONS 60 AND OVER OR DISABLED (See instructions)	29. .00	29. .00
30a. COLUMN B - Subtract Line 29 from Line 28. This is your modified Delaware Source Income. Enter on Page 2, Line 42, Box A	30a. .00	30a. .00
30b. COLUMN A - Subtract Line 29 from Line 28. This is your Delaware Adjusted Gross Income. Enter on Page 2, Line 37 and Line 42, Box B	30b. .00	30b. .00

DELAWARE 2021
DIVISION OF REVENUE
DELAWARE INDIVIDUAL NON-RESIDENT INCOME TAX RETURN

SECTION D - DEDUCTIONS

31. ENTER TOTAL ITEMIZED DEDUCTIONS (If Filing Status 3, See Instructions)	31. .00
32. ENTER FOREIGN TAXES PAID (See Instructions)	32. .00
33. ENTER CHARITABLE MILEAGE DEDUCTION (See Instructions)	33. .00
34. TOTAL - Add Line 31 through Line 33	34. .00
35. ENTER FORM PIT-CRS TAX CREDIT ADJUSTMENT (See Instructions)	35. .00
36. Subtract Line 35 from Line 34. Enter here and on Line 38.	36. .00

SECTION E - CALCULATIONS

37. DELAWARE ADJUSTED GROSS INCOME - Enter amount from Line 30b here	37. .00
38. If you elect the STANDARD DEDUCTION check here a. Filing Statuses 1, 3, & 5 enter \$500; Filing Status 2 enter \$600; Enter amount from Line 36.	38. .00
39. ADDITIONAL STANDARD DEDUCTIONS (Not Allowed with Itemized Deductions - See Instructions) Check boxes: If spouse was: 65 or over blind Check box(es) - If YOU were: 65 or over blind	39. .00
40. TOTAL DEDUCTIONS - Add Line 38 to Line 39 and enter here	40. .00
41. TAXABLE INCOME - Subtract Line 40 from Line 37, and compute tax on this amount	41. .00
42. TAX LIABILITY COMPUTATION (See Instructions) PRORATION DECIMAL Tax Liability from Tax Rate Table/Schedule Amount	42. .00
43a. PERSONAL CREDITS If you are Filing Status 1, see instructions. Enter number of exemptions listed on federal return x \$110 =	43a. .00
43b. CHECK BOXES: If you are Filing Status 1, 3, or 5 (if Filing Status 2, see instructions) Enter number of boxes checked on Line 43b x \$110 =	43b. .00
44. TAX IMPOSED BY STATE OF Delaware Must attach copy of PIT-NON and other state return - Part Year Residents Only (See Instructions)	44. .00
45. OTHER NON-REFUNDABLE CREDITS (See Instructions)	45. .00
46. TOTAL NON-REFUNDABLE CREDITS - Add Line 43a through Line 45	46. .00
47. BALANCE - Subtract Line 46 from Line 42. If Line 46 is greater than Line 42, enter 0.	47. .00
48. DELAWARE TAX WITHHELD - (Attach W-2s/1099s)	48. .00
49. ESTIMATED TAX PAID & PAYMENTS WITH EXTENSIONS	49. .00
50. S CORP PAYMENTS (See Instructions)	50. .00
51. REFUNDABLE BUSINESS CREDITS (See Instructions)	51. .00
52. CAPITAL GAINS TAX PAYMENTS (Attach form REW-EST)	52. .00
53. TOTAL REFUNDABLE CREDITS - Add Line 48 through Line 52	53. .00
54. BALANCE DUE If Line 47 is greater than Line 53, Subtract Line 53 from Line 47 and enter here.	54. .00
55. OVERPAYMENT If Line 53 is greater than Line 47, Subtract Line 47 from Line 53 and enter here.	55. .00
56. CONTRIBUTIONS TO SPECIAL FUNDS (If electing a contribution, complete and attach PIT-NHOS)	56. .00
57. AMOUNT OF LINE 55 TO BE APPLIED TO 2022 ESTIMATED TAX ACCOUNT	57. .00
58. PENALTIES AND INTEREST DUE (If Line 54 is greater than \$400, see estimated tax instructions)	58. .00
59. NET BALANCE DUE - Add Line 54, Line 56, and Line 58	59. .00
60. NET REFUND - Subtract Lines 54, 57, and 58 from Line 55	60. .00
61. ZERO DUE/TO BE REFUNDED	61. .00

SECTION F - DIRECT DEPOSIT INFORMATION If you want your refund deposited directly to your checking or savings account, complete below. See instructions for details.

ACCOUNT TYPE	CHECKING	ROUTING NUMBER	ACCOUNT NUMBER
<input type="checkbox"/> SAVINGS			

BE SURE TO SIGN YOUR RETURN BELOW AND KEEP A COPY FOR YOUR RECORDS

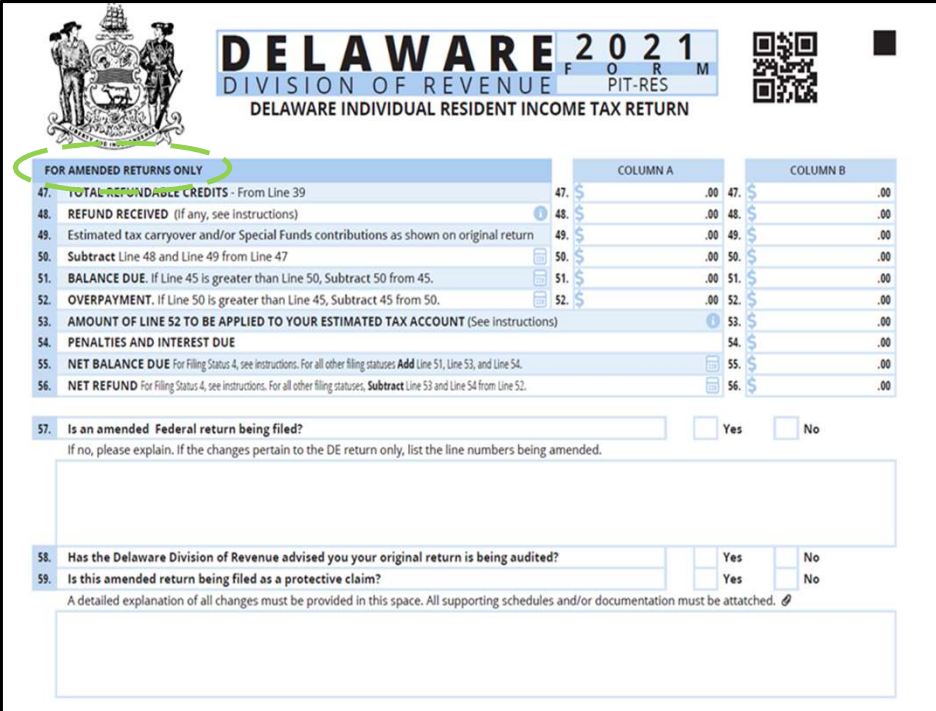
PAID PREPARER INFORMATION

YOUR SIGNATURE _____ DATE _____
SPOUSE SIGNATURE _____ DATE _____
HOME PHONE NUMBER _____ BUSINESS PHONE NUMBER _____
EMAIL ADDRESS _____

PAID PREPARER SIGNATURE _____ DATE _____
ADDRESS _____ CITY _____ STATE _____ ZIP CODE _____
EIN, SSN or PTIN _____ PHONE NO. _____
EMAIL ADDRESS _____

Form Changes (cont.)

- Amended will now be filed utilizing the PIT-RES and PIT-NON form
 - ✓ Page 3 was added to PIT-RES and PIT-NON to accommodate for the amended form
 - ✓ Amended returns will still **NOT** be able to be electronically filed at this time



DELAWARE 2021
DIVISION OF REVENUE **PIT-RES**
DELAWARE INDIVIDUAL RESIDENT INCOME TAX RETURN

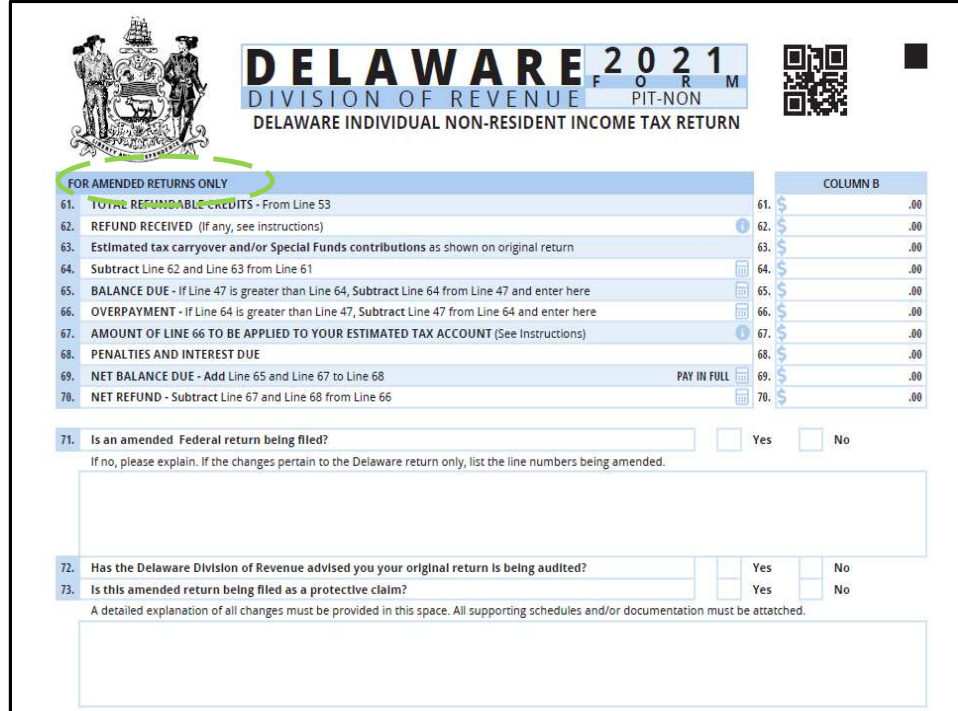
FOR AMENDED RETURNS ONLY

	COLUMN A	COLUMN B
47. TOTAL REFUNDABLE CREDITS - From Line 39	47. \$.00	47. \$.00
48. REFUND RECEIVED (If any, see instructions)	48. \$.00	48. \$.00
49. Estimated tax carryover and/or Special Funds contributions as shown on original return	49. \$.00	49. \$.00
50. Subtract Line 48 and Line 49 from Line 47	50. \$.00	50. \$.00
51. BALANCE DUE. If Line 45 is greater than Line 50, Subtract 50 from 45.	51. \$.00	51. \$.00
52. OVERPAYMENT. If Line 50 is greater than Line 45, Subtract 45 from 50.	52. \$.00	52. \$.00
53. AMOUNT OF LINE 52 TO BE APPLIED TO YOUR ESTIMATED TAX ACCOUNT (See instructions)	53. \$.00	53. \$.00
54. PENALTIES AND INTEREST DUE	54. \$.00	54. \$.00
55. NET BALANCE DUE For Filing Status 4, see instructions. For all other filing statuses Add Line 51, Line 53, and Line 54.	55. \$.00	55. \$.00
56. NET REFUND For Filing Status 4, see instructions. For all other filing statuses, Subtract Line 53 and Line 54 from Line 52.	56. \$.00	56. \$.00

57. Is an amended Federal return being filed? ☐ Yes ☐ No
If no, please explain. If the changes pertain to the DE return only, list the line numbers being amended.

58. Has the Delaware Division of Revenue advised you your original return is being audited? ☐ Yes ☐ No

59. Is this amended return being filed as a protective claim? ☐ Yes ☐ No
A detailed explanation of all changes must be provided in this space. All supporting schedules and/or documentation must be attached.



DELAWARE 2021
DIVISION OF REVENUE **PIT-NON**
DELAWARE INDIVIDUAL NON-RESIDENT INCOME TAX RETURN

FOR AMENDED RETURNS ONLY

	COLUMN B
61. TOTAL REFUNDABLE CREDITS - From Line 53	61. \$.00
62. REFUND RECEIVED (If any, see instructions)	62. \$.00
63. Estimated tax carryover and/or Special Funds contributions as shown on original return	63. \$.00
64. Subtract Line 62 and Line 63 from Line 61	64. \$.00
65. BALANCE DUE - If Line 47 is greater than Line 64, Subtract Line 64 from Line 47 and enter here	65. \$.00
66. OVERPAYMENT - If Line 64 is greater than Line 47, Subtract Line 47 from Line 64 and enter here	66. \$.00
67. AMOUNT OF LINE 66 TO BE APPLIED TO YOUR ESTIMATED TAX ACCOUNT (See Instructions)	67. \$.00
68. PENALTIES AND INTEREST DUE	68. \$.00
69. NET BALANCE DUE - Add Line 65 and Line 67 to Line 68	69. \$.00
70. NET REFUND - Subtract Line 67 and Line 68 from Line 66	70. \$.00

71. Is an amended Federal return being filed? ☐ Yes ☐ No
If no, please explain. If the changes pertain to the Delaware return only, list the line numbers being amended.

72. Has the Delaware Division of Revenue advised you your original return is being audited? ☐ Yes ☐ No

73. Is this amended return being filed as a protective claim? ☐ Yes ☐ No
A detailed explanation of all changes must be provided in this space. All supporting schedules and/or documentation must be attached.

Form Changes (cont.)

- DE schedules have been updated to accommodate legislative changes
 - ✓ Sch II- EITC has been updated to allow for refundable or non-refundable option

DE SCHEDULE II - EARNED INCOME TAX CREDIT (EITC)
Complete the Earned Income Tax Credit for each child YOU CLAIMED the Earned Income Credit for on your federal return.

QUALIFYING CHILD INFORMATION			
7a. CHILD'S FIRST NAME	7b. CHILD'S LAST NAME	8. CHILD'S SSN	9. CHILD'S DATE OF BIRTH
10. Was the child under age 24 at the end of 2021, a student, and younger than you (or your spouse, if filing jointly)?	CHILD 1 Yes <input type="checkbox"/> No <input type="checkbox"/>	CHILD 2 Yes <input type="checkbox"/> No <input type="checkbox"/>	CHILD 3 Yes <input type="checkbox"/> No <input type="checkbox"/>
11. Was the child permanently and totally disabled during any part of 2021?	CHILD 1 Yes <input type="checkbox"/> No <input type="checkbox"/>	CHILD 2 Yes <input type="checkbox"/> No <input type="checkbox"/>	CHILD 3 Yes <input type="checkbox"/> No <input type="checkbox"/>
12. DELAWARE STATE INCOME TAX LESS NON-REFUNDABLE CREDITS – Add the amounts from Column A and Column B of PIT-RES Line 32 and enter the total here	12. \$.00		
13. FEDERAL EARNED INCOME TAX CREDIT (EITC) – Enter amount from IRS form 1040 or 1040-SR, Line 27	13. \$.00		
14. REFUNDABLE EITC CALCULATION – Multiply Line 13 x 0.045 and enter here	14. \$.00		
15. NON-REFUNDABLE EITC CALCULATION – Multiply Line 13 x 0.20 and enter here	15. \$.00		
16. REFUNDABLE EITC – If Line 14 is greater than or equal to Line 12, enter the amount from Line 14 here and on Line 33 on form PIT-RES and check the refundable box on Line 33 on form PIT-RES	16. \$.00		
17. NON-REFUNDABLE EITC – If Line 14 is less than Line 12, compare Line 12 to Line 15, enter the smaller amount here and on Line 33 on PIT-RES, and check the non-refundable box on Line 33 on PIT-RES	17. \$.00		

33. EARNED INCOME TAX CREDIT.	REFUNDABLE	NON-REFUNDABLE (See instructions)	33. \$.00	33. \$.00
34. DELAWARE TAX WITHHELD (Attach W2s/1099s)			34. \$.00	34. \$.00
35. ESTIMATED TAX PAID & PAYMENTS WITH EXTENSIONS			35. \$.00	35. \$.00
36. S CORP PAYMENTS			36. \$.00	36. \$.00
37. REFUNDABLE BUSINESS CREDITS			37. \$.00	37. \$.00
38. CAPITAL GAINS TAX PAYMENTS (Attach form REW-EST)			38. \$.00	38. \$.00
39. TOTAL REFUNDABLE CREDITS (See instructions)			39. \$.00	39. \$.00
40. BALANCE DUE If Line 33 plus Line 39 is less than or equal to Line 32, Subtract the sum of Line 33 and Line 39 from Line 32.			40. \$.00	40. \$.00
41. OVERPAYMENT If Line 33 plus Line 39 is greater than Line 32, Subtract Line 32 from the sum of Line 33 and Line 39.			41. \$.00	41. \$.00
42. CONTRIBUTIONS TO SPECIAL FUNDS. If electing a contribution, complete and attach PIT-RSS.			42. \$.00	42. \$.00
43. AMOUNT OF LINE 41 TO BE APPLIED TO 2022 ESTIMATED TAX ACCOUNT			43. \$.00	43. \$.00
44. PENALTIES AND INTEREST DUE. If Line 40 is greater than \$800, see estimated tax instructions			44. \$.00	44. \$.00
45. NET BALANCE DUE. For Filing Status 4, see instructions. For all other filing statuses Add Line 40, Line 42, and Line 44.			45. \$.00	45. \$.00
46. NET REFUND. For Filing Status 4, see instructions. For all other filing statuses, Subtract Line 42, Line 43, and Line 44 from Line 41.			46. \$.00	46. \$.00

Form Changes (cont.)

- DE schedules have been updated to accommodate legislative changes
 - ✓ Sch III- New Contribution added for Combined Campaign for Justice

DE SCHEDULE III - CONTRIBUTIONS TO SPECIAL FUNDS

See the instructions for ALL required documentation to attach.

i See instructions for a description of each worthwhile fund listed below.

18.	A. Non-Game Wildlife	\$.00	H.	DE National Guard	\$.00	O.	Senior Trust Fund	\$.00
	B. Beau Biden Fund	\$.00		I. Juvenile Diabetes Fund	\$.00		P. Veterans Trust Fund	\$.00
	C. Emergency Housing	\$.00		J. Multiple Sclerosis Soc.	\$.00		Q. Protect DE's Child Fund	\$.00
	D. Breast Cancer Edu.	\$.00		K. Ovarian Cancer Fndn	\$.00		R. Food Bank of DE	\$.00
	E. Organ Donations	\$.00		L. 21st Fund for Children	\$.00		S. DE Hab For Humanity	\$.00
	F. Diabetes Education	\$.00		M. White Clay Creek	\$.00		T. B+ Childhood Cancer	\$.00
	G. Veterans Home	\$.00		N. Home of the Brave	\$.00		U. Combined Campaign for Justice	\$.00

19. Enter the total Contribution amount here and on PIT-RES, Line 42

19.

\$

.00

This page **MUST** be sent in with your Delaware return if any of the schedules (above) are completed.

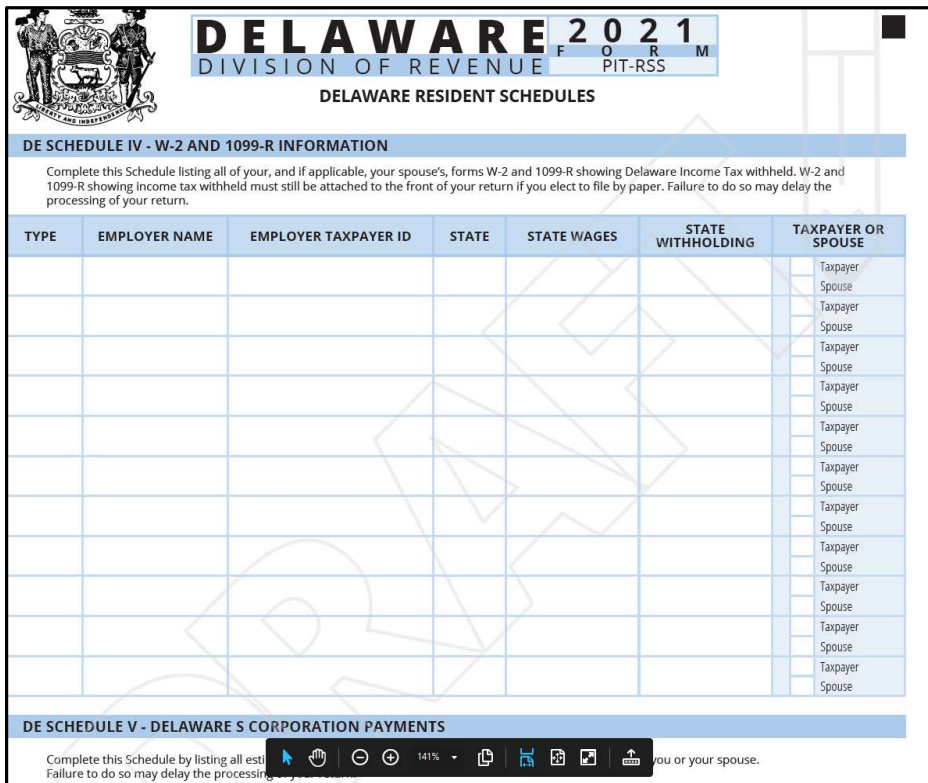
DF20220019999

Revision: 20210717

7

Form Changes (cont.)

- ****NEW**** Schedule IV & V have been added for both Resident and Non-Resident returns
 - ✓ Schedule IV is for breakdown of all W-2's/1099 income per taxpayer
 - ✓ Schedule V is for breakdown of all S Corporation Payments



DELAWARE 2021
DIVISION OF REVENUE PIT-RSS

DELAWARE RESIDENT SCHEDULES

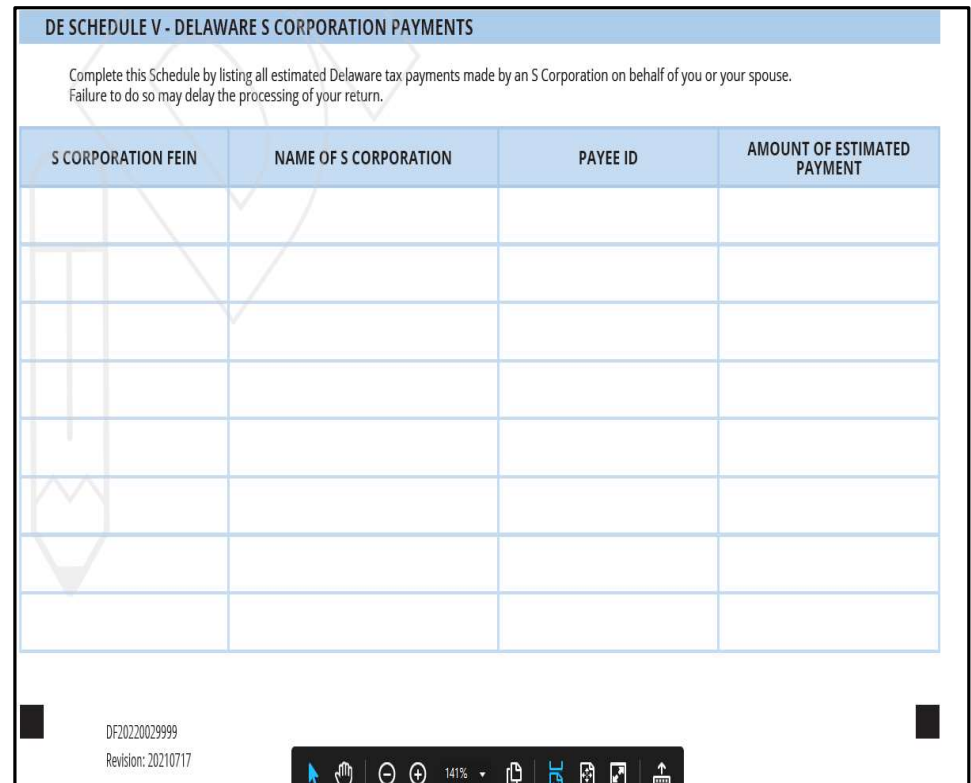
DE SCHEDULE IV - W-2 AND 1099-R INFORMATION

Complete this Schedule listing all of your, and if applicable, your spouse's, forms W-2 and 1099-R showing Delaware Income Tax withheld. W-2 and 1099-R showing income tax withheld must still be attached to the front of your return if you elect to file by paper. Failure to do so may delay the processing of your return.

TYPE	EMPLOYER NAME	EMPLOYER TAXPAYER ID	STATE	STATE WAGES	STATE WITHHOLDING	TAXPAYER OR SPOUSE
						Taxpayer
						Spouse
						Taxpayer
						Spouse
						Taxpayer
						Spouse
						Taxpayer
						Spouse
						Taxpayer
						Spouse
						Taxpayer
						Spouse
						Taxpayer
						Spouse
						Taxpayer
						Spouse
						Taxpayer
						Spouse
						Taxpayer
						Spouse

DE SCHEDULE V - DELAWARE S CORPORATION PAYMENTS

Complete this Schedule by listing all estimated Delaware tax payments made by an S Corporation on behalf of you or your spouse. Failure to do so may delay the processing of your return.



DE SCHEDULE V - DELAWARE S CORPORATION PAYMENTS

Complete this Schedule by listing all estimated Delaware tax payments made by an S Corporation on behalf of you or your spouse. Failure to do so may delay the processing of your return.

S CORPORATION FEIN	NAME OF S CORPORATION	PAYEE ID	AMOUNT OF ESTIMATED PAYMENT

DF20220029999
Revision: 20210717

Form Changes (cont.)

FIDUCIARY RETURN (FORM 400)

- ✓ Update to Line 19c for amounts of overpayment requested as a Carryover to following year
- ✓ When there is an overpayment, you should have that amount on line 19a, then select whether you want a refund on line 19b or a Carryover on line 19c. There should never be amounts on all 3 lines unless you are splitting the overpayment and requesting partial refund and partial carryover.

DELAWARE FORM 400 Tax Year **2021** Page 1

DELAWARE FIDUCIARY INCOME TAX RETURN

Fiscal Year To

CHECK APPLICABLE BOX: ☐ INITIAL RETURN ☐ AMENDED RETURN

NAME OF TRUST OR ESTATE EMPLOYER IDENTIFICATION NUMBER

TRUST NUMBER

NAME AND TITLE OF FIDUCIARY

ADDRESS OF FIDUCIARY (NUMBER AND STREET)

CITY STATE ZIP CODE

FILING STATUS (CHECK ONE):
 RESIDENT ESTATE ☐
 NON-RESIDENT ESTATE ☐
 RESIDENT TRUST ☐
 NON-RESIDENT TRUST ☐

NOTE: YOU MUST ATTACH A COPY OF YOUR FEDERAL RETURN (FORM 1041) AND SUPPORTING SCHEDULES TO THIS RETURN

1. FEDERAL TAXABLE INCOME OF FIDUCIARY (FORM 1041, LINE 23).....	1.
2. INCOME OF ELECTING SMALL BUSINESS TRUSTS.....	2.
3. NET MODIFICATIONS OF ELECTING SMALL BUSINESS TRUSTS (ATTACH SEPARATE SCH. A).....	3.
4. COMBINE LINES 1, 2 AND 3.....	4.
5. FIDUCIARY'S SHARE OF DELAWARE MODIFICATIONS (FROM SCHEDULE B, COLUMN B, LINE 1).....	5.
6. INCOME ACCUMULATED FOR NON-RESIDENT BENEFICIARIES (SCHEDULE C).....	6.
7. DELAWARE TAXABLE INCOME (LINE 4 PLUS/MINUS LINE 5 & 6).....	7.
8. DELAWARE TAX (COMPUTE FROM TAX RATE SCHEDULE, PAGE 2).....	8.
9. TAX ON LUMP SUM DISTRIBUTIONS (FORM PIT-STC MUST BE ATTACHED).....	9.
10. TOTAL TAX - ADD LINES 8 AND 9 AND ENTER HERE.....	10.
11. NON-REFUNDABLE CREDITS.....	11.
12. BALANCE (SUBTRACT LINE 11 FROM LINE 10) (CANNOT BE LESS THAN ZERO).....	12.
13. ESTIMATED TAX PAID AND PAYMENTS WITH EXTENSIONS.....	13.
14. OTHER PAYMENTS (INCLUDE REAL ESTATE ESTIMATED TAXES ON THIS LINE).....	14.
15. TOTAL CREDITS (ADD LINES 13 AND 14).....	15.
16. PREVIOUS REFUNDS.....	16.
17. NET REFUNDABLE CREDITS (SUBTRACT LINE 16 FROM LINE 15).....	17.
18. IF LINE 12 IS MORE THAN LINE 17, SUBTRACT LINE 17 FROM LINE 12.....	18.
19(a). IF LINE 17 IS MORE THAN LINE 12, SUBTRACT LINE 12 FROM LINE 17 (Total Overpayment).....	19(a).
19(b). ENTER ON LINE 19(b) THE AMOUNT OF OVERPAYMENT TO BE REFUNDED TO YOU.....	19(b).
19(c). ENTER ON LINE 19(c) THE AMOUNT OF OVERPAYMENT TO BE APPLIED AS A CARRYOVER TO TAX YEAR 2022.....	19(c).

UNDER PENALTIES OF PERJURY, I DECLARE THAT I HAVE EXAMINED THIS RETURN, INCLUDING ACCOMPANYING SCHEDULES AND STATEMENTS, AND TO THE BEST OF MY KNOWLEDGE AND BELIEF IT IS TRUE, CORRECT, AND COMPLETE. IF PREPARED BY A PERSON OTHER THAN TAXPAYER, THIS DECLARATION IS BASED ON ALL INFORMATION OF WHICH HE/SHE HAS ANY KNOWLEDGE.

FRAUD & IDENTITY THEFT

FRAUDULENT RETURNS FILED WITH THE STATE OF DELAWARE

If you believe that you or your clients are a victim of a tax related identity theft and/or a fraudulent State of Delaware or federal tax return was filed using your social security number, please contact the following organizations:

- The Delaware Division of Revenue at 1-800-292-7826 or directly at 302-856-5358 to speak with a fraud auditor. Our business hours are Monday through Friday from 8:00 am until 4:30 pm.
- The IRS Identity Theft Department at 1-800-829-8374 or visit their website at [irs.gov](https://www.irs.gov)
- Contact and place a "fraud alert" on your credit records with the three major credits bureaus:
 - Equifax (800) 525-6285
 - Experian (888) 397-3742
 - TransUnion (800) 680-7289

Form 5403



REAL ESTATE TAX RETURN DECLARATION OF ESTIMATED INCOME TAX

Common questions:

- Question 4
 - ✓ More than one transferor / seller, use separate forms
 - ✓ If transferor/seller are spouse enter the primary taxpayer name and social security number
- Question 5
 - ✓ If checking a box on question 5. No need to complete any other sections and no payment is due at closing.
- Question 6
 - ✓ Please refer to IRS.GOV
 - ☐ Publication 523 – Selling your home

Public Service

Key tips when interacting with Public Service:

- Federal Identification # or Social Security #
- Brief summary of issue
- Copy of correspondence received, if applicable
- Document Locator Number (DLN #)
- Contact name of a previous DOR representative, if applicable
- Main Contact # 302-577-8200
- Use the Email as well
 - ❑ <https://revenue.delaware.gov/contact-information/>